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Attorney for Debtor

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

IN RE

PHILIP ANDREW MACKEN,

Debtor

BK-N-23-50950-HLB

Chapter 13

**STIPULATION REGARDING
DEPOSITION OF REVENUE
AGENTS BENJAMIN
HAMILTON AND JOANNA
LYONS**

Deposition Date: JULY 15 AND
JULY 16, 2025

Deposition Time: 9:00 AM PT

The parties, represented by undersigned counsel, agree and stipulate as follows:

1. The Debtor will take Revenue Agent Benjamin Hamilton's deposition on July 15, 2025, at 9:00 AM PDT until completed, as permitted by under Federal Rule of Civil Procedure 30(d).
2. The deposition will be held at the office of Demetras Law at 230 E. Liberty Street Reno, NV 89501.

1 3. Mr. Hamilton's deposition will be recorded via stenographic and videotape
2 means.

3 4. Revenue Agent Benjamin Hamilton will be physically present at the office
4 of Demetras Law on July 15, 2025, at 9:00 AM PDT.

5 5. The parties agree that Kenton McIntosh or Patrick R. Burnett, counsel for
6 the United States, is authorized to and will accept service of a subpoena on
7 Revenue Agent Benjamin Hamilton's behalf compelling his attendance at
8 the deposition in accordance with this Stipulation.

9 6. The parties agree that the scope of the deposition will include all issues
10 related to pending discovery requests, Mr. Hamilton's background, and
11 related follow up questions.

12 7. The Debtor is not liable to Revenue Agent Benjamin Hamilton for any
13 travel costs or witness fee for attending the deposition described in this
14 Stipulation.

15 Further, the parties agree:

16 8. The Debtor will take Revenue Agent Joanna Lyon's deposition on July 16,
17 2025, at 9:00 AM PDT until completed, as permitted by under Federal Rule
18 of Civil Procedure 30(d).

19 9. The deposition will be held at the office of Demetras Law at 230 E. Liberty
20 Street Reno, NV 89501.

21 10. Ms. Lyon's deposition will be recorded via stenographic and videotape
22 means.

23 11. Revenue Agent Joanna Lyons will be physically present at the office of
24 Demetras Law on July 16, 2025, at 9:00 AM PDT.

25 12. The parties agree that Kenton McIntosh or Patrick R. Burnett, counsel for
26 the United States, is authorized to and will accept service of a subpoena on
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1 Revenue Agent Joanna Lyon's behalf compelling her attendance at the
2 deposition in accordance with this Stipulation.

3 13. The parties agree that the scope of the deposition will include all issues
4 related to pending discovery requests, Ms. Lyon's background, and related
5 follow up questions.

6 14. The Debtor is not liable to Revenue Agent Joanna Lyons for any travel
7 costs or witness fee for attending the deposition described in this
8 Stipulation.

9 DATED this 16th day of June, 2025.

10 DEMETRAS LAW
11 /s/ J. Craig Demetras
12 By: J. Craig Demetras
13 Attorney for Debtor

14 UNITED STATES

15 /s/ Patrick R. Burnett
16 PATRICK R. BURNETT
17 KENTON MCINTOSH
18 Trial Attorney, Tax Division
19 U.S. Department of Justice
20 P. O. Box 683
21 Washington, D.C. 20044
22 Counsel for United States
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